APPENDIX.

Section 183 of the New York State Tax Law, excluding inapplicable words and phrases, reads as follows:

> " * * * For the privilege of exercising its corporate franchise or of holding property in this State every domestic corporation * * * formed for or principally engaged in the conduct of * * * railroad * * * business * * * shall pay, in advance, an annual tax to be computed upon the basis of the amount of its capital stock within this State during the preceding year, and upon each dollar of such amount * * * ."

Section 184 of the New York State Tax Law has to do with an "additional franchise tax on transportation and transmission corporations and associations" and, excluding inapplicable words and phrases, reads as follows:

> "Every corporation * * * formed for or principally engaged in the conduct of * * * surface railroad * * * business * * * shall pay for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity in this State, an excise tax or license fee which shall be equal to five-tenths of one per centum upon its gross earnings from all sources within this State * * * ."